

2019

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of

City of Galva, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Veh Tax		3		
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Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	1,135,552	280,185
Debt Service	10-113	8	125,694	63,846
Special Highway		9	78,633	
Electric		9	844,919	
Water		10	278,475	
Sewer		10	271,905	
Capital Improvement		11	295,278	
Totals		xxxxx	3,030,456	344,031
Budget Summary		12		County Clerk's Use Only
Neighborhood Revitalization				
				Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

348,210

Does the City Need to Hold an Election?

NO

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Jan Nolde, CPA, CFE, CGMA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

123 S. Main

McPherson, KS 67460

Email:

scotloyd@sjhl.com

jannolde@sjhl.com

Date Attested: Aug. 29 2018

Hollie D. Mahoy
County Clerk

Governing Body

H. W. Loyd
Scott Loyd Myrna Wallin
Jan Nolde
Dave Chalk
Kevin Fort

No assurance is provided.

City of Galva, Kansas

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 337,431
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 337,431

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 95,796	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 83,061	
5b. Personal property 2017	- 98,728	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	95,796	
11. Total estimated valuation July 1, 2018	6,787,757	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0143	
13. Percentage adjustment increase (12 times 3)	+ \$ 4,830	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 4,724	
16. Total Percentage Adjustments	\$ 9,554	

No assurance is provided.

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	63,846	
Property tax revenues for debt service in 2018 budget:		-	62,621	
Increase property tax revenues spent on debt service			<u>1,225</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	0	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	0	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	0	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:		+	0	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	0	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	0	
23. Law enforcement expenses - 2019 budget:		+	91,200	
Law enforcement expenses - 2018 budget:		-	93,200	
CPI adjustment	1.40%		<u>1,305</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2019 budget:		+	0	
Fire protection expenses - 2018 budget:		-	0	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	0	
Emergency medical expenses - 2018 budget:		-	0	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u><u>1,225</u></u>

No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Total Computed Tax Levy		<u>348,210</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	
CPI Adjustment of 0.014	0
Average Tax Levy Adjusted by CPI	0

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **No**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	4,724
2019 Mill Rate (Less Mills for other Governmental Units)	<u> </u>
Loss of Assessed Valuation Multiplied by 2019 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	4,724

Exemption from Election Requirement **No**

No assurance is provided.

City of Galva, Kansas

2019.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	274,810	34,031	1,112	593	489	314
Debt Service	62,621	7,755	253	135	111	72
TOTAL	337,431	41,786	1,365	728	600	386

County Treas Motor Vehicle Estimate

41,786

County Treas Recreational Vehicle Estimate

1,365

County Treas 16/20M Vehicle Estimate

728

County Treas Commercial Vehicle Tax Estimate

600

County Treas Watercraft Tax Estimate

386

Motor Vehicle Factor

0.12384

Recreational Vehicle Factor

0.00405

16/20 Vehicle Factor

0.00216

Commercial Vehicle Factor 0.00178

0.00178

Watercraft Factor

0.00114

No assurance is provided.

City of Galva, Kansas

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Capital Improvement	25,000	50,000	50,000	K.S.A. 12-1, 118
	Totals	25,000	50,000	50,000	
	Adjustments*				
	Adjusted Totals	25,000	50,000	50,000	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

No assurance is provided.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
Bucket Truck	8/8/2014	96	3.750	93,614	61,748	13,563	13,563
Totals					61,748	13,563	13,563

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

¹ No assurance is provided.

City of Galva, Kansas

2019

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General Administrative			
Personal Services	113,724	110,000	110,000
Contractual	134,859	150,000	150,000
Commodities	34,022	38,000	38,000
Capital Outlay	3,010	1,000	1,000
Economic Development	1,532	5,000	5,000
Total	287,147	304,000	304,000
Police			
Personal Services	60,698	69,000	69,000
Contractual	2,685	3,200	3,200
Commodities	3,540	3,000	3,000
Police Car	0	18,000	5,000
Police Radios	0	0	11,000
Total	66,923	93,200	91,200
Street			
Commodities	22,192	0	0
Capital Outlay	26,339	45,000	60,000
Total	48,531	45,000	60,000
Parks & Recreation			
Personal Services	12,918	12,918	12,918
Contractual	743	1,000	1,000
Commodities	6,881	20,000	20,000
Capital Outlay	13,706	500	500
Appropriation	0	500	500
Total	34,248	34,918	34,918
Governing Body			
Contractual Services	91	500	500
Commodities	216	1,000	1,000
Total	307	1,500	1,500
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	437,156	478,618	491,618

No assurance is provided.

Page No. 7b

City of Galva, Kansas

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Debt Service			
Unencumbered Cash Balance Jan 1	32,886	40,594	53,322
Receipts:			
Ad Valorem Tax	58,416	62,621	XXXXXXXXXXXXXXX
Delinquent Tax	891	200	200
Motor Vehicle Tax	8,392	8,032	7,755
Recreational Vehicle Tax	258	197	253
16/20M Vehicle Tax	253	145	135
Commercial Vehicle Tax	99	63	111
Watercraft Tax	0	70	72
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	68,309	71,328	8,526
Resources Available:	101,195	111,922	61,848
Expenditures:			
Principal	50,000	50,000	55,000
Interest	10,601	8,600	6,600
Cash Basis Reserve (2019 column)			64,094
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	60,601	58,600	125,694
Unencumbered Cash Balance Dec 31	40,594	53,322	XXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	100,108	111,605	125,694
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		125,694
	Tax Required		63,846
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			63,846

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
0	0	0	0
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			0

No assurance is provided.

City of Galva, Kansas

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	31,447	37,883	54,963
Receipts:			
State of Kansas Gas Tax	23,367	23,580	23,670
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	23,367	23,580	23,670
Resources Available:	54,814	61,463	78,633
Expenditures:			
Commodities	16,931	4,000	4,000
Capital Outlay	0	2,500	37,500
Cash Forward (2019 column)			37,133
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	16,931	6,500	78,633
Unencumbered Cash Balance Dec 31	37,883	54,963	0
2017/2018/2019 Budget Authority Amount	66,294	72,887	78,633

Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	435,512	458,082	340,719
Receipts:			
Electricity Charges	621,597	500,000	500,000
Penalties	4,337	1,500	1,500
Installation Charges	2,100	2,500	2,500
Reimbursements	305	200	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	628,339	504,200	504,200
Resources Available:	1,063,851	962,282	844,919
Expenditures:			
Personal Services	137,130	150,000	150,000
Contractuals Services	442,776	440,000	440,000
Commodities	12,300	18,000	18,000
Capital Outlay	0	0	10,000
Bucket Truck Lease Purchase	13,563	13,563	13,563
Cash Forward (2019 column)			213,356
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	605,769	621,563	844,919
Unencumbered Cash Balance Dec 31	458,082	340,719	0
2017/2018/2019 Budget Authority Amount	1,068,218	1,007,349	844,919

No assurance is provided.

City of Galva, Kansas

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	168,790	187,475	195,975
Receipts:			
Water Charges	80,363	80,000	80,000
Installation Charges	3,500	2,000	2,000
Interest on Idle Funds			
Miscellaneous	3,128	500	500
Does miscellaneous exceed 10% of Total F			
Total Receipts	86,991	82,500	82,500
Resources Available:	255,781	269,975	278,475
Expenditures:			
Personal Services	15,407	22,000	22,000
Contractual Services	21,476	20,000	20,000
Commodities	31,423	32,000	32,000
Capital Outlay	0	0	68,000
Waterwell	0	0	50,000
Cash Forward (2019 column)			86,475
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	68,306	74,000	278,475
Unencumbered Cash Balance Dec 31	187,475	195,975	0
2017/2018/2019 Budget Authority Amount	224,983	249,790	278,475

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	28,154	84,805	150,405
Receipts:			
Sewer Charges	71,562	100,000	120,000
Sewer Tap	800	1,000	1,000
Reimbursements	0	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	72,362	101,500	121,500
Resources Available:	100,516	186,305	271,905
Expenditures:			
Personal Services	1,530	2,000	2,000
Contractual Services	7,950	24,000	24,000
Commodities	6,231	7,400	7,400
Capital Outlay	0	0	10,000
Sewer Repair Reserve	0	2,500	5,000
Cash Forward (2019 column)			223,505
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	15,711	35,900	271,905
Unencumbered Cash Balance Dec 31	84,805	150,405	0
2017/2018/2019 Budget Authority Amount	157,347	215,254	271,905

No assurance is provided.

City of Galva, Kansas

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Improvement	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	170,278	195,278	245,278
Receipts:			
Transfer From General Fund	25,000	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	25,000	50,000	50,000
Resources Available:	195,278	245,278	295,278
Expenditures:			
Waterwell	0	0	100,000
Cash Forward (2019 column)			195,278
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	295,278
Unencumbered Cash Balance Dec 31	195,278	245,278	0
2017/2018/2019 Budget Authority Amount	245,278	270,278	295,278

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

No assurance is provided.

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Galva, Kansas
will meet on August 6, 2018 at 7:00 PM at City Hall, Galva, KS for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall, Galva, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	462,156	41.410	528,618	41.278	1,135,552	280,185	41.278
Debt Service	60,601	9.436	58,600	9.406	125,694	63,846	9.406
Special Highway	16,931		6,500		78,633		
Electric	605,769		621,563		844,919		
Water	68,306		74,000		278,475		
Sewer	15,711		35,900		271,905		
Capital Improvement					295,278		
Totals	1,229,474	50.846	1,325,181	50.684	3,030,456	344,031	50.684
Less: Transfers	25,000		50,000		50,000		
Net Expenditure	1,204,474		1,275,181		2,980,456		
Total Tax Levied	320,274		337,431		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,299,061		6,657,529		6,787,757		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	310,000	265,000	215,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	83,387	72,770	61,748
Total	393,387	337,770	276,748

*Tax rates are expressed in mills

Lori Tector

City Official Title: City Clerk

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 2, 2018, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.

